



MISSOURI DEPARTMENT OF REVENUE  
TAXATION BUREAU  
PO BOX 3375, JEFFERSON CITY, MO 65105-3375  
**NEW JOBS TRAINING PROGRAM  
EMPLOYERS WITHHOLDING FORM**

Questions? Contact us at:  
(573) 751-5759  
TDD 1-800-735-2966  
FAX (573) 522-1721  
**withholding@dor.mo.gov**

FORM  
**MO-JTC**  
(REV. 1-2007)

BUSINESS NAME		MO.TAX I.D. NUMBER
OWNER'S NAME		FEDERAL EMPLOYER I.D. NUMBER (FEIN)
CITY, STATE, ZIP CODE		PHONE NUMBER
PROJECT NAME	PROJECT NUMBER	FOR TAX PERIOD

**TAX CREDIT COMPUTATION**

1. Gross wages this filing period attributable to New Jobs Training Program (NJTP) on first 100 qualifying jobs .....	1	\$
2. NJTP credit percentage on first 100 qualifying jobs is 2.5% .....	2	<b>.025</b>
3. NJTP credit for first 100 qualifying jobs (multiply Line 1 by Line 2). ....	3	\$
4. Gross wages attributable to NJTP qualifying jobs in excess of first 100 jobs, if applicable. ....	4	\$
5. NJTP credit percentage over 100 qualifying jobs is 1.5%. ....	5	<b>.015</b>
6. NJTP credit in excess of first 100 qualifying jobs (multiply Line 4 by Line 5). ....	6	\$
7. Total NJTP credit amount (add Line 3 and Line 6). ....	7	\$
8. Total amount of withholding tax due this period as reported on Form MO-941. ....	8	\$
9. Total number of jobs (on attached list) reported for this withholding claim. ....	9	
10. Average wage of jobs reported on Line 9. ....	10	\$
AUTHORIZED SIGNATURE		DATE
CONTACT NAME		PHONE NUMBER

**INSTRUCTIONS FOR COMPLETING FORM MO-JTC**

Your completed Form MO-941 must accompany this form.

1. Enter the total amount of gross wages paid to the first 100 qualifying persons employed in the New Jobs Training Program (NJTP) this period. **(Please attach a wage listing—see “sample form” attached.)**
2. The NJTP credit fixed percentage is 2.5% (.025)
3. Multiply amount entered on Line 1 by Line 2 to arrive at the total credit allowed on the first 100 qualifying employees.
4. Enter the total amount of gross wages paid to qualifying employees exceeding the first 100 employed, in the NJTP this period. **(Please attach a wage listing—see “sample form” attached.)**
5. The NJTP credit fixed percentage allowed is 1.5% (.015)
6. Multiply amount entered on Line 4 by Line 5 to arrive at the total credit allowed on the number of qualifying employees exceeding the first 100 employed in the NJTP.
7. Add Line 3 to Line 6 and enter here. This is your total credit amount.
8. Enter the total amount of withholding tax due from Form MO-941.
9. Enter the total number of jobs (attach a list) reported for this withholding claim.
10. Enter the average wage.

## FORM MO-JTC AND MO-RJC REQUIRED WAGE LISTING

Please provide a wage listing for the first 100 qualifying jobs indicated on Line 1 of your Form MO-JTC or Form MO-RJC. The information needed is the occupational title, number of jobs, and the wage/salary paid per occupational title. You will also need to total the amount of wages for the first 100 qualifying jobs. If you have questions, please contact our office at (573) 751-5759.

[illegible]

The section below is used to provide a wage listing for the qualifying jobs **EXCEEDING** the first 100. This is indicated on Line 4 of your Form MO-JTC or Form MO-RJC. The instructions for completing this form are the same as above.

[illegible]

Total Gross Wages for the Qualifying Jobs in Excess of the First 100 \_\_\_\_\_